

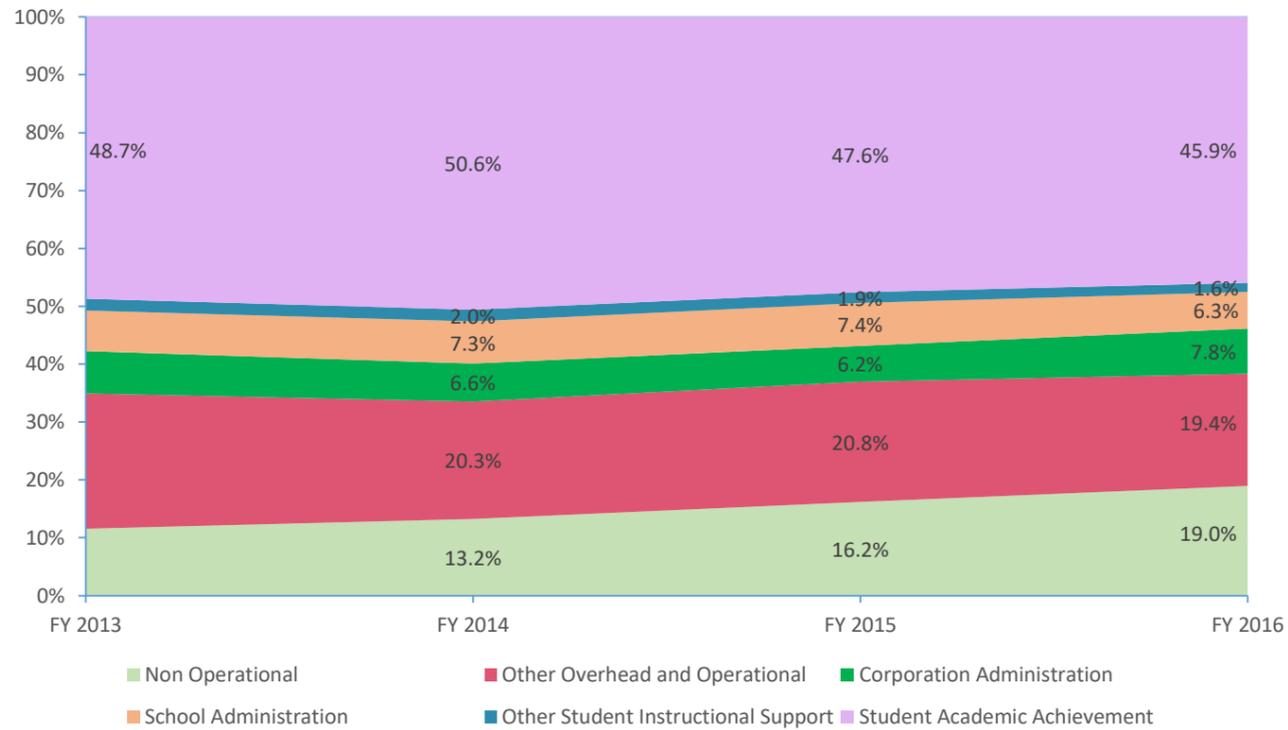
**School Corporation Expenditures by Account
Biannual Financial Report Data
North Miami Community Schools (5620)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,745,977	49.9%	\$5,047,622	52.8%	\$4,647,551	48.7%	\$4,720,695	50.6%	\$4,695,290	47.6%	\$4,634,198	45.9%
Student Instructional Support	\$749,991	6.5%	\$812,532	8.5%	\$864,503	9.1%	\$868,438	9.3%	\$916,740	9.3%	\$798,051	7.9%
Total	\$6,495,968	56.4%	\$5,860,155	61.2%	\$5,512,055	57.8%	\$5,589,133	59.9%	\$5,612,030	56.9%	\$5,432,250	53.8%

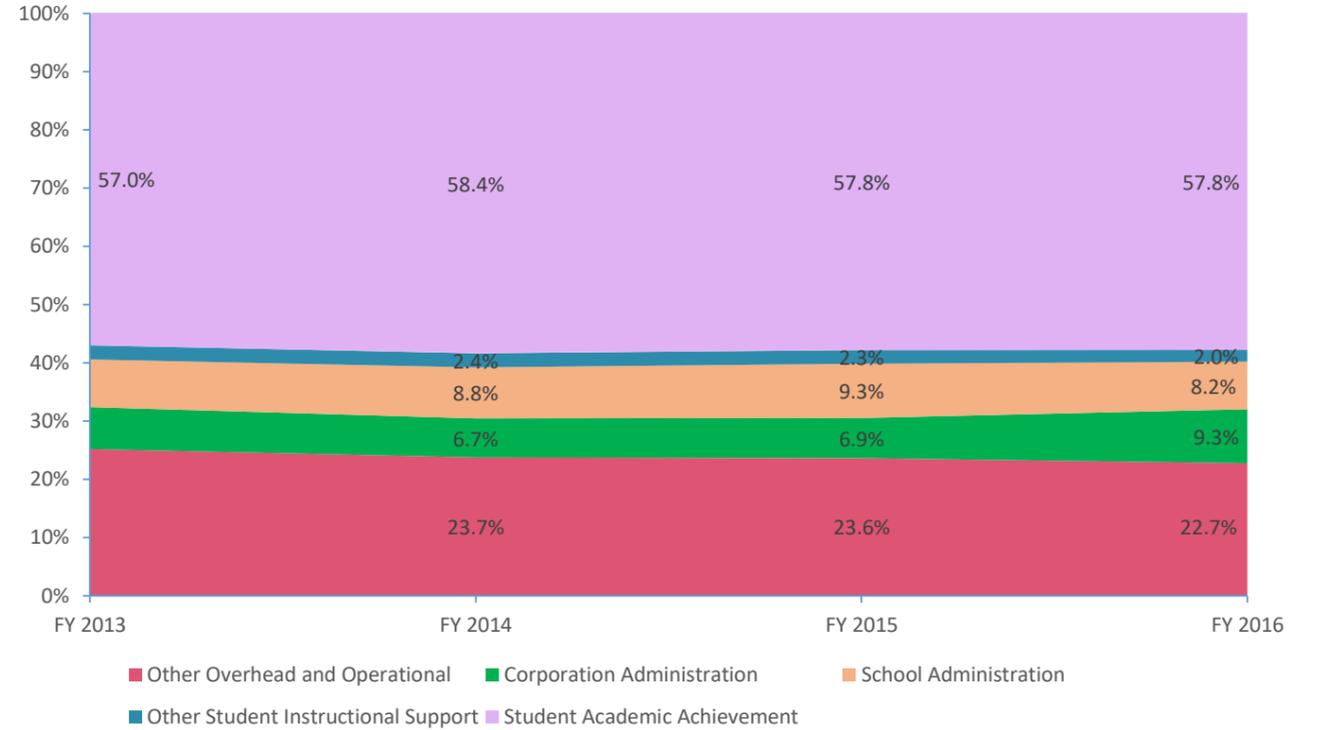
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,120,319	27.1%	\$2,447,840	25.6%	\$2,929,719	30.7%	\$2,505,132	26.8%	\$2,661,122	27.0%	\$2,744,078	27.2%
Non Operational	\$1,900,247	16.5%	\$1,259,938	13.2%	\$1,102,825	11.6%	\$1,236,037	13.2%	\$1,598,282	16.2%	\$1,912,178	19.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,020,566	43.6%	\$3,707,778	38.8%	\$4,032,544	42.2%	\$3,741,169	40.1%	\$4,259,404	43.1%	\$4,656,255	46.2%

Grand Total	\$11,516,534	\$9,567,933	\$9,544,599	\$9,330,303	\$9,871,434	\$10,088,505
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
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North Miami Community Schools (5620)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$169,918	\$224,268	\$219,558	NA	29.2%	-2.1%
11100	Regular Programs	Elementary	\$1,783,272	\$1,917,435	\$1,464,978	\$1,399,948	-21.5%	-27.0%	-4.4%
11300	Regular Programs	High School	\$1,466,644	\$1,817,926	\$1,523,649	\$1,498,100	2.1%	-17.6%	-1.7%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$4,989	\$3,760	NA	NA	-24.6%
11420	Regular Programs	Vocational Education - Agriculture B	\$70,726	\$86,728	\$93,947	\$92,141	30.3%	6.2%	-1.9%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$57,668	\$64,866	\$54,415	\$54,771	-5.0%	-15.6%	0.7%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$59,547	\$11,515	NA	NA	-80.7%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$590	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$14,999	\$50,246	\$79,959	\$37,883	152.6%	-24.6%	-52.6%
12520	Special Programs	Culturally Different - Compensatory	\$5,580	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$0	\$0	\$426,283	\$425,452	NA	NA	-0.2%
12900	Special Programs	Other Special Programs	\$5,439	\$0	\$0	\$0	-100.0%	NA	NA
14200	Summer School Programs	Middle/Junior High School	\$7,930	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$24,280	\$3,799	\$11,674	\$14,720	-39.4%	287.5%	26.1%
16100	Remediation	Remediation Testing	\$10,446	\$16,954	\$5,836	\$14,169	35.6%	-16.4%	142.8%
16200	Remediation	Preventive Remediation	\$22,776	\$674	\$18,498	\$15,452	-32.2%	2193.1%	-16.5%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$13,012	\$20,993	\$0	\$0	-100.0%	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$202,632	\$191,159	\$188,159	\$191,194	-5.6%	0.0%	1.6%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$548,144	\$483,714	\$98,562	\$197,761	-63.9%	-59.1%	100.6%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$2,193	\$0	\$0	NA	-100.0%	NA
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$21,343	\$28,140	\$0	\$0	-100.0%	-100.0%	NA
17900	Payments to Other Governmental Units Within State	Other	\$0	\$66	\$823	\$1,332	NA	1906.9%	62.0%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$150,718	\$4,676	\$39,569	\$46,271	-69.3%	889.5%	16.9%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$34,751	\$7,978	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$996	\$12,730	\$27,045	\$28,438	2754.5%	123.4%	5.2%
22220	Instruction	Library/Media Services - School Library	\$85,031	\$95,345	\$99,552	\$82,783	-2.6%	-13.2%	-16.8%
22230	Instruction	Library/Media Services - Audiovisual	\$2,248	\$361	\$0	\$210	-90.7%	-41.8%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$68,698	\$105,985	NA	NA	54.3%
22330	Instruction	Instruc. Related Tech. - Systems Analysis and Planning	\$0	\$0	\$0	\$1,396	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$172,759	\$6,960	\$1,399	\$20,365	-88.2%	192.6%	1356.0%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$70,695	\$49,488	NA	NA	-30.0%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$11,493	\$1,836	NA	NA	-84.0%
22400	Instruction	Academic Student Assessment	\$0	\$0	\$0	\$11,415	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$0	\$52,241	\$10,311	\$24,107	NA	-53.9%	133.8%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$35	\$12,284	\$0	\$0	-100.0%	-100.0%	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$100,155	\$238	\$110,942	\$84,147	-16.0%	35316.9%	-24.2%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$162,095	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$4,964,270	\$5,047,622	\$4,695,290	\$4,634,198	-6.6%	-8.2%	-1.3%
Student Instructional Support									
21210	Students	Guidance Services - Service Area Direction	\$0	\$77,141	\$232	\$0	NA	-100.0%	-100.0%
21220	Students	Guidance Services - Counseling Services	\$118,624	\$40,792	\$126,607	\$96,275	-18.8%	136.0%	-24.0%
21340	Students	Health Services - Nurse Services	\$41,392	\$50,637	\$54,476	\$48,228	16.5%	-4.8%	-11.5%
21390	Students	Health Services - Other Health Services	\$0	\$6,849	\$226	\$14,304	NA	108.8%	6225.3%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$0	\$408	\$1,972	\$386	NA	-5.4%	-80.4%
24100	School Administration	Office of The Principal	\$462,992	\$636,706	\$733,227	\$638,858	38.0%	0.3%	-12.9%
Student Instructional Support Total			\$623,008	\$812,532	\$916,740	\$798,051	28.1%	-1.8%	-12.9%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$23,110	\$0	\$0	\$0	-100.0%	NA	NA
23150	General Administration	Board of Education - Legal Services	\$6,986	\$22,596	\$10,412	\$6,650	-4.8%	-70.6%	-36.1%
23160	General Administration	Board of Education - Promotion Expenses	\$2,726	\$3,916	\$1,678	\$2,385	-12.5%	-39.1%	42.1%
23190	General Administration	Board of Education - Other Governing Body Services	\$9,339	\$41,541	\$41,694	\$39,969	328.0%	-3.8%	-4.1%

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					2006 to 2016	2009 to 2016	2015 to 2016		
23210	General Administration	Executive Administration - Office of The Superintendent	\$115,001	\$273,488	\$308,283	\$551,979	380.0%	101.8%	79.0%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$83,923	\$0	\$0	\$0	-100.0%	NA	NA
25160	Central Services	Fiscal Services - Financial Accounting	\$1,343	\$0	\$0	\$0	-100.0%	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$708	\$7,626	\$0	\$0	-100.0%	-100.0%	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$1,296	\$4,061	\$8,042	\$2,712	109.2%	-33.2%	-66.3%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$170,899	\$132,766	\$63,635	NA	-62.8%	-52.1%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$69,417	\$106,523	\$120,809	NA	74.0%	13.4%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$0	\$416	NA	NA	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$893	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$515,766	\$437,703	\$405,027	\$493,690	-4.3%	12.8%	21.9%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$34,978	\$15,900	\$35,260	\$15,606	-55.4%	-1.8%	-55.7%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$142,063	\$191,233	\$200,016	\$210,641	48.3%	10.1%	5.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$888	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$1,079,038	\$0	\$0	\$0	-100.0%	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$31,271	\$231,396	\$226,147	\$66,252	111.9%	-71.4%	-70.7%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$0	\$416	NA	NA	NA
27010	Student Transportation	Service Area Direction	\$15,436	\$25,996	\$20,633	\$34,779	125.3%	33.8%	68.6%
27100	Student Transportation	Vehicle Operation	\$310,910	\$332,922	\$380,304	\$381,450	22.7%	14.6%	0.3%
27200	Student Transportation	Monitoring Services	\$138	\$0	\$1,484	\$0	-100.0%	NA	-100.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$78,853	\$101,720	\$113,161	\$137,540	74.4%	35.2%	21.5%
27400	Student Transportation	Purchase of School Buses	\$119,449	\$84,479	\$93,900	\$105,274	-11.9%	24.6%	12.1%
27500	Student Transportation	Insurance on Buses	\$11,884	\$17,237	\$7,531	\$8,090	-31.9%	-53.1%	7.4%
27700	Student Transportation	Contracted Transportation Services	\$0	\$4,647	\$3,572	\$3,011	NA	-35.2%	-15.7%
27900	Student Transportation	Other Student Transportation Services	\$3,080	\$5,019	\$4,777	\$6,724	118.3%	34.0%	40.8%
27910	Student Transportation	Bus Driver Training	\$0	\$0	\$0	\$200	NA	NA	NA
31100	Food Services Operations	Service Area Direction	\$14,692	\$34,312	\$53,053	\$58,759	299.9%	71.2%	10.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$176,094	\$173,689	\$278,298	\$222,568	26.4%	28.1%	-20.0%
31400	Food Services Operations	Food Purchases	\$190,293	\$186,951	\$185,165	\$193,027	1.4%	3.3%	4.2%
31500	Food Services Operations	Dist. of School Lunch Reimburs.	\$0	\$35	\$0	\$0	NA	-100.0%	NA
31900	Food Services Operations	Other Food Services	\$12,398	\$11,057	\$43,396	\$17,498	41.1%	58.3%	-59.7%
Overhead and Operational Total			\$2,982,557	\$2,447,840	\$2,661,122	\$2,744,078	-8.0%	12.1%	3.1%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$120	\$0	\$0	\$0	-100.0%	NA	NA
33200	Category not Specified	Community Recreation	\$0	\$2,414	\$2,467	\$2,353	NA	-2.5%	-4.6%
33400	Category not Specified	Athletic Coaches	\$102,174	\$111,875	\$138,736	\$138,593	35.6%	23.9%	-0.1%
33940	Other Community Services	Child Care Services	\$0	\$29,964	\$18,594	\$29,573	NA	-1.3%	59.0%
33990	Other Community Services	Other	\$1,315	\$939	\$0	\$0	-100.0%	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$11,209	\$100,930	\$79,248	\$105,217	838.7%	4.2%	32.8%
43000	Category not Specified	Professional Services	\$40,700	\$22,967	\$1,025	\$0	-100.0%	-100.0%	-100.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$196,822	\$243,545	\$386,843	\$655,487	233.0%	169.1%	69.4%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$37,285	\$59,984	\$0	\$0	-100.0%	-100.0%	NA
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$100	\$0	NA	NA	-100.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$130,843	\$42,057	\$54,221	\$46,467	-64.5%	10.5%	-14.3%
51100	Principal on Debt	Bonds	\$60,000	\$105,000	\$145,000	\$149,959	149.9%	42.8%	3.4%
52100	Interest on Debt	Bonds	\$44,559	\$122,429	\$74,817	\$59,430	33.4%	-51.5%	-20.6%
52200	Interest on Debt	Temporary Loans	\$39,759	\$41,527	\$0	\$19	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$0	\$0	\$114,044	\$118,326	NA	NA	3.8%
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$195,687	\$219,544	NA	NA	12.2%
54200	Advancements and Obligations	Common School Fund - Principal	\$1,213,977	\$376,306	\$387,500	\$387,210	-68.1%	2.9%	-0.1%
59200	Other Debt Services Obligations	Bank Fee	(\$21)	\$0	\$0	\$0	100.0%	NA	NA
Non Operational Total			\$1,878,741	\$1,259,938	\$1,598,282	\$1,912,178	1.8%	51.8%	19.6%
Prorated by Fund									

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					2006 to 2016	2009 to 2016	2015 to 2016
26491 - SAA NA PERF - 2007 Account Code	\$1,081	\$0	\$0	\$0	NA	NA	NA
26491 - SIS NA PERF - 2007 Account Code	\$192	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA PERF - 2007 Account Code	\$796	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA PERF - 2007 Account Code	\$32	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$273,807	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$43,495	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$64,187	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$7,423	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$4,567	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$774	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$7,386	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$130	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$489,501	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$80,198	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$60,955	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$13,508	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$5,721	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$1,059	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$3,491	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$196	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$7,029	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$1,265	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$947	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$217	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,067,958	\$0	\$0	\$0	NA	NA	NA